

County of Placer, California

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2009
(Dollars in Thousands)**

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Tahoe City Endowment Permanent Fund	Total Nonmajor Governmental Funds
Assets					
Cash and investments	\$ 48,974	\$ 15,284	\$ 258	\$ 22	\$ 64,538
Restricted cash and investments	1,743	15,813	7,927	-	25,483
Deposits with others	58	14	-	-	72
Receivables (net):					
Accounts	600	-	1,615	-	2,215
Interest	113	-	-	-	113
Notes	6,135	772	-	-	6,907
Due from other funds	-	12	-	-	12
Due from other governments	558	249	-	-	807
Prepaid items	157	-	-	-	157
Total assets	<u>\$ 58,338</u>	<u>\$ 32,144</u>	<u>\$ 9,800</u>	<u>\$ 22</u>	<u>\$ 100,304</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable and accrued liabilities	\$ 3,199	\$ 200	\$ 2	\$ -	\$ 3,401
Due to other funds	288	-	-	-	288
Deposits from others	54	3	-	-	57
Deferred revenue	6,135	772	-	-	6,907
Advances from other funds	272	680	-	-	952
Total liabilities	<u>9,948</u>	<u>1,655</u>	<u>2</u>	<u>-</u>	<u>11,605</u>
Fund balances					
Reserved for:					
Encumbrances	6,546	64	-	-	6,610
Deposits with others	58	14	-	-	72
Prepaid items	157	-	-	-	157
Imprest cash	3	-	-	-	3
Debt service	430	1,331	9,798	-	11,559
Endowment	-	-	-	15	15
Unreserved, designated	28,858	7,090	-	-	35,948
Unreserved, undesignated	12,338	21,990	-	7	34,335
Total fund balances	<u>48,390</u>	<u>30,489</u>	<u>9,798</u>	<u>22</u>	<u>88,699</u>
Total liabilities and fund balances	<u>\$ 58,338</u>	<u>\$ 32,144</u>	<u>\$ 9,800</u>	<u>\$ 22</u>	<u>\$ 100,304</u>